IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITON NO.4654 OF 1988

WITH

WRIT PETITION NO.711 OF 1989

VICCO Products (Bombay) Pvt.Ltd.& Anr. ..Petitioners.

V/s.

The Union of India & Anr. ..Respondents.

Mr.Prakash Shah i/b. Nangrani for petitioners.

Mr.S.M.Shah for respondents.

CORAM : Dr.S.RADHAKRISHNAN & J.P.DEVADHAR, JJ.

DATED : 13TH FEBRUARY, 2006.

P.C. :-

1. Heard the learned counsel for the petitioners and the respondents. Writ Petition No.711 of 1989 deals with the classification of the goods cleared as Ayurvedic medicinal preparation for treatment of gums, tooth decay, etc. and in Writ Petition No.4654 of 1989 deals with the classification of goods cleared as Ayurvedic medicinal preparation for treatment of skin based on Turmeric.

2. Counsel on both sides agree that the classification dispute in respect of the above products are substantially covered by the decision of the Hon'ble Supreme Court in the case of **Commissioner of Central Excise, Nagpur V/s. VICCO Laboratories** reported in **2005 (179) E.L.T. 17 (S.C.)**, however, there are some issues which will require reconsideration in the light of the aforesaid decision of the Apex Court.

3. In view thereof, both the above Writ Petitions are allowed. The orders impugned in the petitions are quashed and set aside and the matters are remanded back to the adjudicating authority to adjudicate afresh in the light of the aforesaid Judgment of the Supreme Court in the case of C.C.E. V/s. VICCO Laboratories.

4. Both the petitions are disposed of accordingly with no order as to costs.

(Dr.S.RADHAKRISHNAN,J.)

(J. P. DEVADHAR, J.)